REMARKS

The claims have been amended to claim a structure of the type shown in Figure 1E. In Figure 1E, the structure has been polished down so that both the trench filler material and the first material are exposed. No such structure is ever achieved in the cited Pan reference. In fact, to the extent that Pan anticipated the claims previously submitted, it is clear that there was no intent to achieve the advantages set forth in the present application since there was no planarizing down through the first material to the substrate.

Therefore, the claims as amended patentably distinguish over the art and should now be in condition for allowance.

Respectfully submitted,

Date: July 13, 2004

Timothy N. Trop

Registration No. 28,994

TROP, PRUNER & HU, P.C.

8554 Katy Freeway, Suite 100

Houston, Texas 77024

(713) 468-8880 [Phone]

(713) 468-8883 [Fax]